

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF PENNSYLVANIA

SIDNEY E. SMITH III, et al., executors)	
of the Estate of Sidney E. Smith, Jr.,)	
)	
Plaintiffs,)	Civil Action No. 02-264 Erie
)	
v.)	Judge Sean J. McLaughlin
)	Mag. Judge Susan Paradise Baxter
UNITED STATES,)	
)	
Defendant.)	

NOTICE OF APPEAL

The United States appeals to the United States Court of Appeals for the Third Circuit from the judgment, entered September 29, 2005, and from the Court's order, dated July 13, 2006, denying the United States' motion for new trial under Fed. R. Civ. P. 59(a) and denying the United States' motion to alter or amend judgment under Fed. R. Civ. P. 59(e).

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Dated: September 7, 2006

Respectfully submitted,

MARY BETH BUCHANAN
United States Attorney

/s/ Ivan C. Dale
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